

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Charles & Rhonda Tomblinson
DOCKET NO.: 06-01547.001-R-1
PARCEL NO.: 05-05-128-016

The parties of record before the Property Tax Appeal Board are Charles & Rhonda Tomblinson, the appellants, and the Kendall County Board of Review.

The subject property consists of a nine year-old, two-story style brick and frame dwelling that contains 2,347 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, one fireplace and a two-car garage.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of the inequity argument, the appellants submitted a grid analysis and photographs of three comparable properties located within approximately one block of the subject. The comparables consist of two-story style frame or brick and frame dwellings that range in age from five to nine years and range in size from 2,444 to 2,972 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, two-car garages and full unfinished basements. These properties have improvement assessments ranging from \$49,999 to \$76,514 or from \$20.46 to \$25.74 per square foot of living area. The appellants also argued the subject's living area had been incorrectly calculated by the township assessor. The appellants' petition included a list of dimensions for the subject's house and garage, but no living area calculations. The appellants submitted no floor plan or blueprint in support of this claim, but their grid analysis indicates they believe the subject dwelling to contain 2,195 square feet of living area.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Kendall County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	16,196
IMPR.:	\$	68,986
TOTAL:	\$	85,182

Subject only to the State multiplier as applicable.

In support of the overvaluation argument, the appellants submitted sales information on the three comparables used to support their inequity contention. However, only lot sale information for comparable 3 was provided, which indicated the lot sold in June 1996 for \$32,200. Comparables 1 and 2 sold in May 1998 and December 2001 for prices of \$164,000 and \$213,000 or \$57.75 and \$87.15 per square foot of living area including land. The appellants further indicated the subject sold in July 2003 for \$238,000. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$66,196 and its improvement assessment be reduced to \$50,000 or \$21.30 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$85,182 was disclosed. The subject has an estimated market value of \$250,241 or \$106.62 per square foot of living area including land, as reflected by its assessment and Kendall County's 2006 three-year median level of assessments of 34.04%.

In support of the subject's improvement assessment, the board of review submitted photographs and a grid analysis of three comparable properties located in the subject's subdivision. The board of review also submitted a drawing depicting the subject's exterior measurements and a living area for the ground floor of 1,346 square feet, but the drawing does not include a total living area calculation for the entire dwelling. The drawing indicated some unspecified living area above a portion of the garage. The comparables were reported to consist of two-story style frame dwellings that range in age from one to two years and range in size from 2,289 to 2,356 square feet of living area. Features of the comparables include full basements, garages that contain from 540 to 564 square feet of building area, central air-conditioning and one fireplace. These properties have improvement assessments ranging from \$74,064 to \$81,454 or from \$31.48 to \$35.58 per square foot of living area.

In response to the appellants' overvaluation argument, the board of review submitted sales information on the same three comparables used to support the subject's improvement assessment. The comparables sold between May 2004 and July 2005 for prices ranging from \$267,900 to \$296,000 or from \$113.85 to \$129.31 per square foot of living area including land. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's

assessment is not warranted. The appellants' first argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The Board first finds the appellants' claimed the subject's living area had been incorrectly calculated by the township assessor. However, while the appellants' petition included a list of measurements of the subject's exterior dimensions, no floor plan, blueprint or architectural drawing was included to support this claim. Also, the appellants failed to submit any total living area calculations to support their claim the subject contains only 2,195 square feet of living area. The Board finds the board of review submitted a drawing depicting the subject's exterior measurements. While this drawing did not indicate the subject's total living area, the Board finds it is the best evidence in the record of the subject's dimensions and indicates the ground floor contains 1,346 square feet. Therefore, the Board finds the subject contains 2,347 square feet of living area.

Regarding the improvement inequity contention, the Board finds the parties submitted six comparables located in the subject's subdivision. The comparables were all two-story style frame or brick and frame dwellings that were similar to the subject in most respects. The comparables had improvement assessments ranging from \$20.46 to \$35.58 per square foot of living area. The subject's improvement assessment of \$29.39 per square foot of living area falls within this range.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

Regarding the overvaluation argument, the Board finds the parties submitted sales information on the same properties used in the inequity argument. However, the appellants indicated comparable 3 is of a lot only and so this sale will not be considered by the Board. The Board gave less weight to the appellants' comparables 1 and 2 because they sold in 1998 and 2001, too long before the

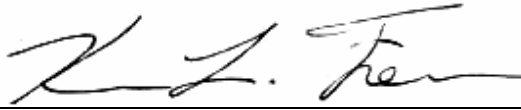
subject's January 1, 2006 assessment date to provide a reliable indication of the subject's market value. The board of review's comparables sold between May 2004 and July 2005 for prices ranging from \$113.85 to \$129.31 per square foot of living area including land. The Board finds the subject's estimated market value of \$106.62 per square foot of living area including land falls below the range of the most similar comparables in the record.

In conclusion, the Board finds the appellants have failed to prove either unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is correct.


This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.